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FINANCE DEPARTMENT

NOTIFICATION

The 8th May, 2020

S.R.O. No. 114/2020— In exercise of the powers conferred by section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following amendments in the notification of the Government of Odisha in Finance Department No. 10640-FIN-CT1-TAX-0002/2020, dated the 31st March, 2020, published in the Extraordinary issue No. 584 of the *Odisha Gazette* dated the 31st March, 2020 bearing S.R.O. No 88/2020, namely:—

In the said notification,—

- (i) in the first paragraph, the following proviso shall be inserted, namely: -

“Provided that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.”;

- (ii) for paragraph 2, with effect from the 21st March, 2020, the following paragraph shall be substituted, namely:—

“2. **Registration.**— The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.”.

[No. 14814– FIN-CT1-TAX- 0002 /2020]

By Order of the Governor

SMITA ROUT

Joint Secretary to Government